



923 23rd Avenue | Rockford, IL 61104
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May 23, 2005

► www.jlclark.com

Scott Wiseman, Executive Director
Illinois Commerce Commission
527 East Capitol Ave.
Springfield, IL 62701

Dear Mr. Wiseman:

I represent J.L. Clark, Inc. located at 923 23rd Avenue, Rockford, IL 61104, a manufacturer of proprietary packaging. Our company has been in business for 101 years in the State of Illinois. We employ approximately 300 people.

Natural Gas is a key component in our manufacturing process and has a major impact on our business. J.L. Clark, Inc. uses approximately 1,500,000 therms annually. Because of the significant role natural gas plays in our business, we are asking that you deny Nicor their proposed rate & tariff changes. Please reference Nicor Rate Case Docket Number 04-0779. The proposed rate & tariff changes would result in an increase cost of doing business. We do not want to be forced to do business outside the State of Illinois or lose business to competitors which are out of state or out of the country.

Sincerely,

A handwritten signature in cursive script that reads 'Susan Waskiewicz'.

Susan Waskiewicz
Senior Buyer

MM